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**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE:

DELPHI CORPORATION, et al.,

Debtors.

PROCEEDINGS IN CHAPTER 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**WITHDRAWAL OF CREDITOR SAP AMERICA, INC.'S OBJECTION TO
DEBTORS' NOTICE OF ASSUMPTION AND ASSIGNMENT OF EXECUTORY
CONTRACT OR UNEXPIRED LEASE IN CONNECTION WITH THE
MOTION TO APPROVE THE SALE OF CERTAIN ASSETS AT AUCTION**

Based upon the Debtors' representation that it does not seek to assume and/or assign the SAP America, Inc. License Agreement or to transfer any computer hardware which contains the SAP America, Inc. Software, SAP America, Inc. ("SAP"), hereby withdraws its objection to the assumption and assignment of any executory contract to which it is a party in connection

with the Debtors' motion to approve the Sale of Certain Assets at Auction.

Dated: New York, New York
July 17, 2006

KURZMAN KARELSEN & FRANK, LLP

By: /s/ Charles Palella
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